

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok

Monday 04th December, 2023

No. 462

**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 04/2023-Rate/GST/SIKKIM

Date:- 28th February, 2023

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 11 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim, Finance Department, No.2/2017-State Tax (Rate), dated the 28th June, 2017, namely:-

In the said notification, in the Schedule, against S. No. 94, in Column (3), after the item (ii) and the entries relating thereto, the following item and entry shall be inserted, namely: -

“(iii) Rab, other than pre-packaged and labelled”.

2. This notification shall come into force on the 1st day of March, 2023.

[F. No. GOS/2009-2010/16-1C (9) VOL-III]

**Manoj Rai
Commissioner
Commercial Taxes Division
Finance Department**

